

town on the first day of the month designated by the general laws of the State for the listing of State and county taxes in each year.

“(3) Upon all dogs kept in the town, and which may be so kept on the first day of the month designated by the general laws of the State for the listing of State and county taxes in each year, a tax not exceeding one dollar on every male dog and spayed slut, and ten dollars on every unspayed slut; and all dogs so taxed shall be subjects of larceny.”

Dog tax.

Dogs subjects of larceny.

SEC. 2. That section forty-two (42) of the said charter of the town of Salem be amended so as to read as follows:

“SEC. 42. That the clerk, at least ten days prior to the time in each year when State and county taxes are to be begun to be listed by the general laws of the State, shall make advertisement in some newspaper circulating in the town of Salem, notifying all persons residing in the town of Salem who are liable for poll tax or who own or have control of taxable property in the town on the first day of the month in each year designated by the general laws of the State for the listing of property and polls for State and county purposes, to return to him on or before the last day of said month a list of their taxable property and polls in said town. Said return shall state the number of lots or parts of lots and all other property now taxable or that hereafter may be made taxable by the laws of the State or the ordinances of the town, and the list so returned to the clerk shall be sworn to before him, and he is hereby authorized to administer the following oath:

Notice for listing taxes.

‘I, do solemnly swear that the tax return made out and signed by me contains a full and accurate list of the number of lots owned by me, all county bonds, and a full and accurate list of all personal property, and a full and accurate list of all property subject to taxation by the laws of the State and ordinances of said town, according to my best knowledge, information, and belief: so help me, God.’ And from the returns so made the clerk shall within thirty days after the expiration of the term for taking said list make out in a book kept for that purpose an alphabetical list of the persons and owners of property who have so made their returns, in the same manner as tax lists are made out by law for the collection of State taxes. And the said clerk shall copy in said book the assessments on file in the register of deeds’ office of all property within the city limits, which assessments may be revised, corrected, or amended by the board of commissioners.”

Lists to be sworn to.

Form of oath.

Clerk to make out tax books.

Assessments from county lists.

SEC. 3. That section fifty-two (52) of said charter, subsection fourteen, be stricken out, and the following inserted in lieu thereof:

“(14) The board of commissioners shall have power to impose a license tax on any business carried on in the town of Salem where a limit is not otherwise specified in the charter or the gen-

License taxes.